

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL PROJECTS FUNDS
SUPPLEMENTAL COMBINING BALANCE SHEET
SEPTEMBER 30, 1999**

(with comparative totals for September 30, 1998)

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total		
				September 30,		
				1999	1998	
Assets:						
Cash and cash equivalents	\$ 81,392	\$ 32,596	\$ 18,423	\$ 132,411	\$ 106,529	
Investments	366,744	86,428	48,839	502,011	381,985	
Accounts receivable			2,453	2,453	3,129	
Due from other governments			10,054	10,054	7,329	
Other current assets	2,193			2,193	2,197	
Advances receivable					1,530	
Total assets	\$ 450,329	\$ 119,024	\$ 79,769	\$ 649,122	\$ 502,699	
Liabilities and Fund Equity:						
Liabilities:						
Accounts payable and accrued expenditures	\$ 951	\$ 154	\$ 2,525	\$ 3,630	\$ 3,808	
Retainage payable	1,361	239	584	2,184	4,599	
Due to other funds		2,474	3,926	6,400	6,818	
Due to other governments	1,604		509	2,113	902	
Deferred revenues			1,490	1,490	353	
Assets held in trust		104,922		104,922	89,335	
Total liabilities	3,916	107,789	9,034	120,739	105,815	
Fund equity:						
Reserve for encumbrances	41,761	8,394	27,925	78,080	45,958	
Reserve for accounts receivable			1,554	1,554		
Reserve for advances receivable					1,530	
Unreserved fund balance	404,652	2,841	41,256	448,749	349,396	
Total fund equity	446,413	11,235	70,735	528,383	396,884	
Total liabilities and fund equity	\$ 450,329	\$ 119,024	\$ 79,769	\$ 649,122	\$ 502,699	

MIAMI-DADE COUNTY, FLORIDA

**CAPITAL PROJECTS FUNDS
SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND EQUITY**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1999

(with comparative totals for September 30, 1998)

(in thousands)

	Bond Projects	Impact Fees	Other Capital Projects	Total	
				September 30,	
				1999	1998
Revenues:					
Local option gas tax			\$ 4,968	\$ 4,968	\$ 5,271
Special tax assessments		\$ 14,587	1,004	15,591	18,584
Intergovernmental revenue			17,255	17,255	19,176
Fines and forfeitures			188	188	220
Investment income	\$ 22,010	(196)	2,896	24,710	22,740
Other		259	1,076	1,335	3,700
Total revenues	22,010	14,650	27,387	64,047	69,691
Expenditures:					
Capital outlay	36,160	13,340	31,148	80,648	141,054
Total expenditures	36,160	13,340	31,148	80,648	141,054
Excess (deficiency) of revenues over expenditures	(14,150)	1,310	(3,761)	(16,601)	(71,363)
Other financing sources (uses):					
Debt proceeds	149,735			149,735	254,683
Transfer of debt proceeds to other municipalities	(9,516)			(9,516)	(2,209)
Operating transfers in	5,261		27,843	33,104	17,314
Operating transfers out	(11,408)	(700)	(13,115)	(25,223)	(45,488)
Remarketing proceeds					7,750
Total other financing sources (uses)	134,072	(700)	14,728	148,100	232,050
Excess of revenues over expenditures and other financing sources (uses)	119,922	610	10,967	131,499	160,687
Fund equity at beginning of year	326,491	10,625	59,768	396,884	236,608
Residual equity transfer					(411)
Fund equity at end of year	\$ 446,413	\$ 11,235	\$ 70,735	\$ 528,383	\$ 396,884